

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
(Attorney Docket No. 13587US01)**

In the Application of:

David Chao-hua Wu, et al.

Serial No. 10/082,950

Filed: February 26, 2002

For: METHOD AND APPARATUS
OF PERFORMING SAMPLE
RATE CONVERSION OF A
MULTI-CHANNEL AUDIO
SIGNAL

Electronically Filed On July 2, 2007

Examiner: Brian T. Pendleton

Art Unit: 2615

Conf. No.: 5019

**RESPONSE TO NOTICE TO FILE CORRECTED APPLICATION PAPERS -
NOTICE OF ALLOWANCE MAILED**

Mail Stop Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

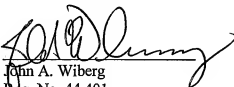
Sir:

In response to the Notice to File Corrected Application Papers mailed June 13, 2007, enclosed are two (2) Replacement Sheets containing Figs. 2 and 4.

The Commissioner is authorized to charge any additional fees that may be due to our Deposit Account No. 13-0017 in the name of McAndrews, Held & Malloy, Ltd., or to refund any overpayment thereto.

Respectfully submitted,

Date: 7/2/07

By: 
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